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FOR ACTION

ADMINISTRATIVE AND PROGRAMME SUPPORT BUDGET: REVISED BUDGET FOR THE BIENNIUM 1992-1993 AND BUDGET FOR THE BIENNIUM 1994-1995

Corrigendum

SUMMARY

After the closure of the 1992 accounts, it became possible to make more accurate estimates based on the 1992 actual data, and these are presented herewith. The budget is now estimated at $386,954,307 for the 1992-1993 revised biennium; this is $7,877,285 less than the amount shown in document E/ICEF/1993/AB/L.1.

The budget for the 1994-1995 biennium remains unchanged at $445,609,620. The total income and expenditure projections are also revised to coincide with those included in the medium-term plan for the period 1993-1996 (E/ICEF/1993/3). The budget and overhead ratios have therefore changed as follows:

	1992-1993 revised budget	1994-1995 budget
Budget ratio	18.7 per cent	21.3 per cent
Overhead ratio	9.4 per cent	12.0 per cent

In view of the above changes, the attached paragraph 66 (which includes draft resolutions 1-4), annex V, annex VIII and annex X supersede those contained in document E/ICEF/1993/AB/L.1. In addition, paragraphs 4, 62 to 64 and 326 and annex IV of the same document should be deleted.

J. Draft resolutions

66. The formal decision to be made by the Executive Board on the basis of the present document is the adoption of the draft resolutions relating to the budget estimates, which are:

Draft resolution 1

Administrative and programme support budget for the biennium 1992-1993 a/

The Executive Board

1. Notes a reduction in the supplementary budget of $4,000,000;

2. Resolves that the revised administrative and programme support budget for the biennium 1992-1993 is as follows:

		$
Category 1 (a)	Staff costs: international	121 019 578
Category 1 (b)	Staff costs: local	106 762 362
Category 2 (a)	General operating costs: headquarters	77 735 643
Category 2 (b)	General operating costs: field	71 128 031
Category 3	Packing and assembly costs	10 308 693
	Total expenditures	386 954 307

Draft resolution 2

Revised income related to the administrative and programme support budget for the biennium 1992-1993 b/

The Executive Board

Resolves that, for the biennium 1992-1993, the revised income related to the administrative and programme support budget is approved as follows:

		$
(a)	Recovery from packing and assembly activities	20 000 000
(b)	Contributions from assisted Governments towards local budget costs	1 850 000
(c)	All other income	13 150 000
	Total income	35 000 000

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a/ Refer to table 1.

b/ Refer to annex X.

Draft resolution 3

Administrative and programme support budget for the biennium 1994-1995 c/

The Executive Board

Resolves:

(a) That the administrative and programme support budget for the biennium 1994-1995 is approved as follows:

		$
Category 1 (a)	Staff costs: international	144 836 955
Category 1 (b)	Staff costs: local	117 081 354
Category 2 (a)	General operating costs: headquarters	92 241 674
Category 2 (b)	General operating costs: field	79 551 339
Category 3	Packing and assembly costs	11 898 298
	Total expenditures	445 609 620

(b) That, for the biennium 1994-1995, a commitment of $445,609,620 for the budget is approved;

(c) That the Executive Director be authorized to administer in the most efficient and effective manner the provisions under each of categories 1 (a), 1 (b), 2 (a), 2 (b) and 3. The Executive Director may, without further authorization of the Committee on Administration and Finance, transfer, if necessary, into any one of categories 1 (a), 1 (b), 2 (a) and 2 (b), an amount not exceeding 5 per cent from these same categories. In addition to the 5 per cent transfer authority with regard to category 2 (b), the Executive Director may revise the recovery amount from supplementary-funded projects upward or downward in line with actual supplementary-funded programme expenditures for a given budget year. The amount in category 3 may also be revised upward or downward in line with the volume of the throughput and reported to the Executive Board. Transfers in excess of the 5 per cent mentioned above may be made with the prior concurrence of the Executive Board. In exceptional cases, this consultation may be made by mail poll.

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c/ Refer to table 1.

Draft resolution 4

Income related to the administrative and programme support budget for the biennium 1994-1995 d/

The Executive Board

Resolves that, for the biennium 1994-1995, the income related to the administrative and programme support budget is approved as follows:

		$
(a)	Recovery from packing and assembly activities	16 000 000
(b)	Contributions from assisted Governments towards local budget costs	1 850 000
(c)	All other income	8 150 000
	Total income	26 000 000

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d/ Refer to annex X.

Annex V

FINAL PROJECTION OF FINANCIAL RESOURCES FOR 1992-1997

(In millions of United States dollars)

	1991	1992	1993	1994	1995	1996	1997
GENERAL RESOURCES							
Total income		548	545	571	598	627	659
Adjustments to income a/		1	(5)	(5)	(5)	(5)	(5)
Adjusted income		549	540	566	593	622	654
Programme expenditure							
Country programmes		335	340	330	330	337	356
Global programmes, headquarters		25	25	25	25	25	26
Global programmes, field		30	35	35	35	44	47
Total programme expenditure		390	400	390	390	406	429
Administrative budget							
Gross budget		184	203	220	226	226	235
Less: Income related to budget		22	13	13	13	13	13
Net budget		162	190	207	213	213	222
Other adjustment to cash		29	(26)	(82)	(6)	0	0
Ending cash balance	249	275	199	86	70	73	76
Required cash balance		55	57	60	63	66	69
SUPPLEMENTARY FUNDING							
Income		390	370	367	368	375	385
Expenditures		354	385	385	385	385	385
Other adjustment to cash		23	(25)	10	0	9	0
Ending cash balance	107	166	126	118	101	100	100

a/ Income related to the administrative budget.

Annex VIII

COMPARISON OF MAJOR CATEGORIES OF EXPENDITURE

1992-1993 APPROVED, 1992-1993 REVISED AND 1994-1995 PROPOSED
AS A PERCENTAGE OF TOTAL EXPENDITURES

(In millions of United States dollars)

CATEGORY	1992-1993 APPROVED		1992-1993 REVISED		1994-1995 PROPOSED	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
1. STAFF COSTS						
(a) INTERNATIONAL STAFF COSTS						
ESTABLISHED POSTS	71.0	18.2	68.0	17.6	82.6	18.5
OTHER	50.6	12.9	53.0	13.7	62.2	14.0
SUB-TOTAL	121.6	31.1	121.0	31.3	144.8	32.5
(b) LOCAL STAFF COSTS						
ESTABLISHED POSTS	68.5	17.5	60.8	15.7	67.2	15.1
SHORT-TERM PROFESSIONAL SERVICE STAFF	5.3	1.4	5.1	1.3	5.1	1.1
OTHER	36.7	9.4	40.9	10.6	44.8	10.1
SUB-TOTAL	110.5	28.3	106.8	27.6	117.1	26.3
TOTAL, STAFF COSTS	232.1	59.4	227.8	58.9	261.9	58.8
2. GENERAL OPERATING COSTS						
HEADQUARTERS OPERATING	76.5	19.6	77.7	20.1	92.2	20.7
FIELD OPERATING	70.3	18.0	71.1	18.4	79.6	17.9
TOTAL, OPERATING COSTS	146.8	37.6	148.8	38.5	171.8	38.6
3. PACKING AND ASSEMBLY COSTS	12.0	3.1	10.3	2.7	11.9	2.7
TOTAL, GROSS	390.9	100.0	386.9	100.0	445.6	100.0
4. INCOME RELATED TO THE BUDGET	25.0		35.0		26.0	
TOTAL, NET	365.9		351.9		419.6	

Annex X

ESTIMATE OF INCOME RELATED TO THE BUDGET

(In United States dollars)

INCOME ESTIMATES	1993-1995 APPROVED	1992-1993 REVISED	1994-1995 PROPOSED	CHANGES APPROVED VS. REVISED AMOUNT	%	CHANGES REVISED VS. PROPOSED AMOUNT	%
RECOVERY FROM PACKAGING AND ASSEMBLY ACTIVITIES	16,000,000	20,000,000	16,000,000	4,000,000	25.0	(4,000,000)	(20.0)
CONTRIBUTIONS FROM ASSISTED GOVERNMENTS TOWARDS LOCAL BUDGET COSTS	1,850,000	1,850,000	1,850,000	0	0.0	0	0.0
ALL OTHER INCOME	7,150,000	13,150,000	8,150,000	6,000,000	83.9	(5,000,000)	(38.0)
TOTAL, CONSOLIDATED INCOME TO BUDGET	25,000,000	35,000,000	26,000,000	10,000,000	40.0	(9,000,000)	(25.7)